

Russell County Virginia

"The Heart of Southwest Virginia"

Tim Lovelace
District 1

Lou Ann Wallace
District 2

Carl Rhea
District 3

Steve Breeding, Chairman
District 5

David Eaton, Vice-Chairman
District 4

Rebecca Dye
District 6

Mark Mitchell
At-Large

Lonzo Lester
County Administrator

November 30, 2017

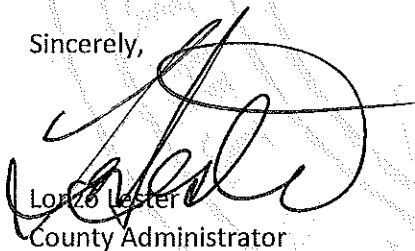
Martha S. Mavredes, CPA
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

RE: Final Audited Financial Report for the County of Russell

Dear Ms. Mavredes,

Our auditors will be submitting the Comparative Report Transmittal Form for the County of Russell on or before November 30, 2017. In accordance with the APA's policy of not accepting draft financial statements, the transmittal will not be accompanied by the related financial statements. Our financial statements have been delayed this year as we are awaiting an updated OPEB actuarial in accordance with GASB 45 for the School Board. In addition, many of the component units are not ready for inclusion in the financial statements. If each of these items are received in a timely manner, we anticipate submitting the audited financial statements for the year ended June 30, 2017 by December 31, 2017.

Sincerely,



Lonzo Lester
County Administrator